Exhibit H

LABOR RATE/OPERATING EXPENSES/MANAGEMENT FEE
PHILIP MORRIS CAMBRIDGE/BASIC VAN PROGRAM
(2 OPERATING WEEKS)

LABOR RATES

Market managers (weekly salary)	$530
Sales Promotion Reps (Hourly rate)	$9.50

TOTAL LABOR:(including tax factor of 15.95%)

5 Market Managers x 4 weeks	$12,290
20 SPR's x 40 hours x 2 weeks	17,624
20 SPR's x 16 (24)hours (training)	3,525
TOTAL ESTIMATED LABOR COSTS (including training)	$33,439

OPERATING EXPENSES: (to be billed at actual)

Travel @ .29/mile - 500mi/wk x 5 x 4 x .29	$ 2,900
Market manager overnights - 5 MM's x 0(4) x $85	0
Headquarter travel - 2(4) trips x $750	1,500
Van gasoline - 500/wk x 10 x 2 x $1.30 @11 mpg	1,182
Oil change (every 3,000 miles)	0
Van washing - 10 vans x 2/week x $5.00	200
Tolls - 10 vans x $5/week x 2 weeks	100
Van supplies - $75/van x 10 vans	750
Postage for van - $12/week x 5 mm's x 2 (4) wks	120
Overnights for van team - 3 (4) nights x 10 teams x 2 people x $75.00	4,500
Van storage - 10 vans x 1 (2) months @ $100/month	1,000
Warehouse Storage - 5 x 6 weeks @ $25/wk	750
Market manager training - 5 mm's x $1,000	5,000
Meals for SPR training(at PM offices) - 25 x $16	400
Postage & Messenger service	0
Federal Express	100
Printing of forms	0
Motor vehicle & Background checks - 10 (20) @ $68	680
Drug testing - 10 (20) @ $50	500
Recruiting - $600 for new recruits x 10 est.	6,000
Van pickup in December - 2 people x 5 mkts x $100	1,000
TOTAL ESTIMATED OPERATING EXPENSES	**$26,682**

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Source: https://www.industrydocuments.ucsf.edu/docs/pkgm0004

EXHIBIT I
OPERATING EXPENSES

Description	Billing, Document Retention Requirements
Travel @.29 mile - Market Managers Regional Managers Overnights-MM's Overnights-Van Teams	submitted on Expense Statements, Original receipt required, certified bank copies of front and back of canceled checks Audited at Powerforce
Headquarter Travel Home Office Visits	Third Party Invoices sent to PM USA, plane tickets, Hotel bills etc attached to invoice
Gasoline for Vans Oil Change for Vans Van Washing Van Repairs Kiosk Repairs Miscellaneous Tolls/Parking Vans Van Kits Postage for Vans	submitted on Expense Statements Original receipt required, certified bank copies of front and back of canceled checks Audited at Powerforce
Van Storage Warehouse Storage	Third Party invoices/contracts submitted to PM USA, certified bank copies of front and back of canceled checks audited at Powerforce
Region (1) & MM Training (3) sessions Training Rooms 100Rms for 2 days National Training	Third party invoices/plane tickets/etc submitted to PM USA attached to invoice
Postage & Messenger Service Federal Express, UPS Extraordinary Shipment	Third Party Invoices, certified bank copies of front and back of canceled checks Audited at Powerforce
Printing of Initial Forms	Third Party Invoices sent to PM USA attached to invoice
Telephone Air Time -Voice Mail -Location & Inv. Reporting -VMX Box Rental Pagers (105 x 37.5 x 6 months) Fax Machines $400 x 87	 Third Party Invoices sent to PM USA Third Party Invoices sent to PM USA
Motor Vehicle & Background Checks @$58 each Drug Testing @$69	 Third Party Invoices sent to PM USA Third Party Invoices sent to PM USA
Post Card Distribution (80,000)	Third Party Invoices sent to PM USA
Mystery Shopper @ $25.50 Phone Audit @ $5.30	Audited at Powerforce Forms required
Ad Costs Recruiting - Hotels, Trans, Food	Tear sheets and Invoices sent to PM USA Third Party Invoices sent to PM USA
SPR Excused Absences -taxes above $14379 wasn't included Bonuses -Safedriver $250 x 601 -SPR (601 x 480) -MM (1000 x 80) -RM (2500 x 10) Assorted Taxes on Bonus	Payroll Journal, copies of front and back of canceled check, audited at Powerforce audited at Powerforce, meet criteria, certified bank copies of front and back of canceled checks, payroll journal same as above same as above same as above Tax factor agreed in advance .1595

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